Preserve
B
5/11/40.

G. R. S. IX-5]

Previous references.

Stamps 1-1881.

1918.

(Stamps)

File No. 30—18

Serial Nos. 1 & 2

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 & 2.

Part B for July 1919.

SUBJECT.

Rules, Notifications and orders under the Court fee Regulation.

From the Commr. of Stamps in Mysore
No- 646 & 29.6.19.
Requests that the powers conferred on Collectors and Board of Revenue in page 376 of the Madras Stamp manual rewriting of irrecoverable arrears of Stamp duty and penalty, may be similarly conferred to Dr Commrs and Commr of Stamps.
To the Commr of Stamps, Comptroller.
Rev. Commr, All Drs.
No R 113-23 & 2.7.19.
Empowers the Commr of Stamps and the Dr Comrs to write off the irrecoverable arrears of Rs 100 & respectively

W D 1250—GPB—30,000 28-1-19

J.K. Jaffer 8/VII/19

G. R. S. III—1] 1919.

GENERAL AND REVENUE SECRETARIAT.

(St)

NOTES.

File No. 50-48

FILE HEADING.

Rules and notifications and orders under the court fee Regulation.

From

The Commissioner of Stamps Mysore

No. 646 - Dated 29th April 19 Received 1-5-19

Diary No.	Enclos.	Spare Copies.	Serial No.
13728			1

BRIEF ABSTRACT OF LETTER.

With reference to Mysore Govt's recommendation to write off the account Stamp duty of Rs 1-8-0 and a penalty of Rs 1-8-0 in all Rs 3 irrecoverable from one Mani Lanni Setti in respect of a bond executed on a blank paper Sanyasi requests that the powers conferred on Collectors and Board of Revenue in page 376 of the Madras Stamp Manual may be similarly conferred to DCs and Asst Commrs of Stamps.

NOTES AND ORDERS.

1) Submitted.

2) Under Section 48 of the Mysore Stamp Regulation 1900, the Govt have been authorised to recover all dues and penalties by distress etc but does not state that they are authorised to

NOTES—First Sheet.

Serial No.

write off irrecoverable items of Stamp duty.

3) In the absence of any definition it is a point for orders whether the Commissioner of Stamps who is the Chief Controlling Revenue authority cannot be authorised to write off irrecoverable arrears of Stamp duty.

Flag A

The ~~Rule~~ on the analogy of what obtains in the Madras Presidency.

× Revenue Flag A.

4) The Stamp Comm^r may be specifically empowered to write off irrecoverable items of Stamp Rev. Such cases are now coming up to Govt.

4760 / 17-5-19

5) Third member) Yes.

MK 17.5.19

6) Would like to know if any limit is fixed in the Madras rules regarding his powers of sanction of such irrecoverable items.

14/5

7) See bottom.

8) Is from the latest edition of the Madras

The Library Copy has been returned.

G. R. S. III-2]

13778

General and Revenue Secretariat. | File No. 30 of 1918.

Serial No.

Stamps manual (available) it is seen that collectors have been empowered to write off irrecoverable arrears of stamp duty and penalty not exceeding Rs 100 in each case and the Board of Revenue the chief controlling authority to write off larger sums ~~and the Govt. have reserved~~.

Reg. N. 13778 dt. 21.5.19

Pd 21/5

MK 22/5/19

Third member

4847 23.5.19

Q. Mr. Sairam proves up Mr. Lee's note from this ~~Secretary~~ Secretary of State's

Lee 24/5

10.5.19

Eg. Reg A

11. In ~~matters~~ the Board of Revenue ~~authorities~~ is now empowered to write irrecoverable arrears of stamp duty without any limit while Collectors are empowered to write off up to a limit of Rs 100. It is not clear whether Dy. Comrs. in Mysore are to be empowered to write off such sums. A draft order empowering them to write off ~~Govt~~ sums up to Rs 10 is submitted for approval or other orders.

6-6-19

NOTE—Contn. sheet.

General and Revenue Secretariat. | File No. of 191

Serial No.

It is respectfully submitted that since the Board appear as the chief controlling Rev. authority, exercises unlimited powers in this connection, it is doubtful whether Govt. may limit the powers of such a similar authority in this state in the manner suggested. The Excellency has also requested that D'Souzas should be empowered to write off Loans of Rs 10/- etc. No orders have been passed on this point. A draft including this item and in accordance with orders at para 9 supra is herewith submd.

MK
7-6-19

5126
8.6.19

Third memo

It is not necessary that the Chief controlling authority shd have unlimited powers — Why does the Govt Secretary say ~~but it is doubtful whether the~~ subject can a doubt upon the point? The reasons for the same may be stated.

Note
17/6.

I respectfully submit that the only reason which guided me in making the above statement was that when an officer is appointed a chief controlling authority, there may not be another controlling authority over him for in that case he cannot be regarded as the chief controlling authority. This is however a minor point and it rests with Govt

NOTE—Contn. sheet.

G. R. S. III-2]

13778

General and Revenue Secretariat.

Stamps File No. 30 of 1918.

Serial No.

Vesting any powers in an officer subordinate to them.
May the draft issue or may it issue after perusal by Dewan?

5335
20.6.19

Third minute) Egs. draft submitted
to Dewan sd.

MK
20/6/19

Ld
21/6.

Rec'd 24/6/19

Submitted to Dewan. Draft
May issue

MK
24.6.19

DEWAN'S OFFICE
Recd. on JUN 24 1919
Reg. No. 8125

Ld
24/6

Draft
MM
24/6

Dr Comptr of Stamps
Dr Comptr
Rev. Comr
Addl Dy Comr

2 HOR 113-23 d. 22 2.7.19
Empowers the Court of Stamps and
the Dy Court of Wards to remit
irrecoverable arrears of Stamp Revenue
up to a limit of Rs 100 and Rs 500 res-
pectively.

NOTE—Contn. sheet.

Office of the Commissioner of Stamps
in Mysore,
Dated Bangalore, 29th April '19.

No. 646

From

K. Chandy Esq.,B.A.,
Commissioner of Stamps
in Mysore, Bangalore.

To

B. Ramaswamaiya Esq.,B.A.,B.L.,
Secretary to the Government of
H. H. the Maharaja of Mysore,
Revenue Department, Bangalore.

S i r,

I have the honor to state that a recommendation has been received from the Deputy Commissioner, Mysore District, to write off the accounts, a stamp duty of Rs.1-8-0 and a penalty of Rs.1-8-0, in all Rs.3/-, ordered by him to be recovered in respect of a bond executed on a blank paper by one Munisami Setti in favor of Narasaboyee on the ground of the amounts having become irrecoverable as the whereabouts of these two persons are not known and as they possess no property in this State. There is no provision in the Mysore Stamp Regulation in the matter of writing off irrecoverable arrears of Stamp duty and penalty though such a procedure has from time to time been adopted under the orders of Government. The Indian Stamp Act also contains no provisions to meet such cases; but it is observed from page 276 of the Madras Stamp Manual that the Collectors there have been empowered to write off small sums of irrecoverable arrears of Stamp duty and penalty not exceeding Rs.10/- in each case and the Board of Revenue to write off larger sums. I propose that a similar authority may be given here also to the Deputy Commissioners and the

Commissioner

GPB—50,000—25-9-15

19

68238

From The Commissioner of Stamps in Mysore, Bangalore.

To The Secy. to the Govt. of H. H. the Maharaja of Mysore; Dewan Office, Bangalore

Dated

Despatched 29th April 19.

Received

General No. 646

No.

Enclosure No.

30 APR 19

Re writing off irrecoverable arrears of Stamp duty and penalty.

Rules that the Collectors in Madras have been empowered to write off small sums of irrecoverable arrears of Stamp duty & penalty not exceeding Rs 10/- & the Board of Revenue to write off large sums, and proposing that a similar authority may be given here also to the Deputy Commissioners and the Commissioner of Stamps respectively as like the Board of Revenue in Madras the Commissioner of Stamps is now the Chief Controlling Revenue authority here under the Stamp Regulation.

7

Commissioner of Stamps respectively, as like the Board of Revenue in Madras, the Commissioner of Stamps is now the Chief Controlling Revenue Authority here under the Stamp Regulation.

I have the honor to be,

S I R,

Your most obedient servant,

28.4.[illegible]

Assistant to the Commissioner of Stamps for Commissioner of Stamps absent from station.

28/4/[illegible]

NSN